



STATE OF SOUTH CAROLINA
DEPARTMENT OF EDUCATION

MOLLY M. SPEARMAN
STATE SUPERINTENDENT OF EDUCATION

MEMORANDUM NO.: 15

TO: District Superintendents
District School Food Service Supervisors/Directors

FROM: Juanita Bowens-Seabrook, PhD, RD, SNS
Director, Office of Health and Nutrition

DATE: September 23, 2015

RE: Food Service Employer Contributions

The percentage rate for State Retirement-Gross salaries for which employer contributions are eligible has changed for Fiscal Year 2015-2016 (July 1, 2015-June 30, 2016).

Attached is a format for determining food service employer contributions.

JBS: jmo

STATE COSTS

The employer contributions for Health Insurance, Dental Insurance, State Retirement and Social Security (FICA) are paid partially from state funds appropriated for that purpose. Fringe benefit payments for School Food Service employees in the past may not have been identified specifically; therefore, it was necessary to compute the amount of employer contributions applicable to food service personnel. The state allocation is reported in the South Carolina Automated Payment System (SCAPS) under "State Costs." For any portion of fringe benefits paid by food service funds and not reimbursed by the fringe benefit account, report as an expense under "Employee Benefits."

SCHOOL FOOD SERVICES

FORMAT FOR DETERMINING EMPLOYER CONTRIBUTIONS

The following employer contribution rates are for **Fiscal Year 2015-2016** (July 1, 2015-June 30, 2016)

RATES FOR FISCAL YEAR 2015-2016

- A. Health and Life Insurance-Number employees eligible for State Health and Life Insurance benefits $\underline{\hspace{2cm}} * = \$ \underline{\hspace{2cm}}$
- B. Dental Insurance - Number employees eligible for State Dental Insurance benefits $\underline{\hspace{2cm}} \times \$11.72 = \$ \underline{\hspace{2cm}}$
per month
- C. State Retirement - Gross salaries for which employer Contributions are eligible $\$ \underline{\hspace{2cm}} \times 16.39 \% = \$ \underline{\hspace{2cm}}$
- D. Pre-Death - Gross salaries for which employer Contributions are eligible $\$ \underline{\hspace{2cm}} \times .15 \% = \$ \underline{\hspace{2cm}}$
- E. Social Security (FICA) taxes - Gross salaries which employer contribution is eligible $\$ \underline{\hspace{2cm}} \times 7.65 \% = \$ \underline{\hspace{2cm}}$
- F. TOTAL**** $\$ \underline{\hspace{2cm}} **$

Rates are subject to changes. When this occurs, notification by memorandum will affect the change(s) necessary for this section.

*Employer Contribution	January 1-December 31, 2016
Employee Only	360.70
Employee/Spouse	716.76
Employee/Children	556.18
Full Family	896.54

*Includes: Health, Life and Long Term Disability

** Report the amount in SCAPS under "State Costs"